

UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

In re:

DANIEL A. HOEGER  
ROSEMARY HOEGER

Debtor

CHAPTER 13  
Case No.

L89-01498C

FILED  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

JUN 1 1992

BARBARA A. EVERLY, CLERK

**JUDGMENT**

This proceeding having come on for trial or hearing before the court, the Honorable MICHAEL J. MELLOY, United States Bankruptcy Judge, presiding, and the issues having been duly tried or heard and a decision having been rendered,

IT IS ORDERED AND ADJUDGED: JUDGMENT is entered in favor of the USA and against the debtors, Daniel A. Hoeger and Rosemary Hoeger, in the amount of \$15,040.81 plus interest thereon according to law for the taxable years 1983 and 1986;

JUDGMENT is also entered in favor of the USA and against the debtor, Daniel A. Hoeger, in the amount of \$57,860.16 with interest thereon according to law for the 100 percent penalties and interest assessed against him for the second and third quarters of 1981 for Hoeger Development and Hoeger & Associates and the first quarter of 1982 for Iowa Generator;

The tax liabilities described above are not dischargeable in this or any further bankruptcy filings;

The debtors waive any applicable statute of limitations with respect to the collection of these judgment amounts.

BARBARA A. EVERLY  
Clerk of Bankruptcy Court

By: *Virginia Clark*  
Deputy Clerk



[Seal of the U.S. Bankruptcy Court]  
Date of Issuance: June 1, 1992  
and 2002 party (Jerri M. K. DeVries)  
gc

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IN THE UNITED STATES BANKRUPTCY COURT FOR  
THE NORTHERN DISTRICT OF IOWA

FILED  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

JUN 1 1992

BARBARA A. EVERLY, CLERK

In re:	)	
DANIEL A. & ROSEMARY HOEGER	)	Chapter 13
	)	Bankruptcy No. L89-01498C
Debtors.	)	
	)	
	)	
	)	

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STIPULATION FOR ENTRY AND ORDER OF JUDGMENT

The debtors, Daniel A. Hoeger and Rosemary Hoeger, and the United States of America hereby stipulate and agree that:

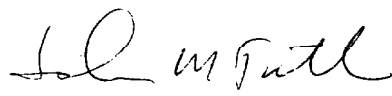
1. Judgment may be entered in favor of the United States of America and against the debtors, Daniel A. Hoeger and Rosemary Hoeger, in the amount of \$15,040.81 plus interest thereon according to law for the taxable years 1983 and 1986;

2 Judgment may be entered in favor of the United States of America and against the debtor, Daniel A. Hoeger, in the amount of \$57,860.16 with interest thereon according to law for the 100 percent penalties and interest assessed against him for the second and third quarters of 1981 for Hoeger Development and Hoeger & Associates and the first quarter of 1982 for Iowa Generator;

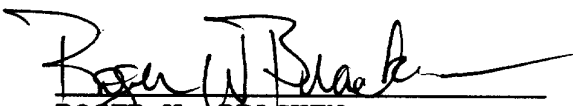
3. The tax liabilities described in paragraphs 1 and 2 above, are not dischargeable in this or any further bankruptcy filings; and

4. The debtors waive any applicable statute of limitations with respect to the collection of these judgment amounts.

Counsel for  
Daniel A. and Rosemary Hoeger:

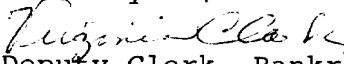
  
\_\_\_\_\_  
JOHN M. TITLER  
Lynch, Dallas, Smith  
& Harman  
526 Second Avenue SE  
Cedar Rapids, Iowa 52408-2457

Counsel for the  
United States of America:

  
\_\_\_\_\_  
ROGER W. BRACKEN  
Trial Attorney  
Tax Division  
U.S. Department of Justice  
P.O. Box 7238  
Washington, D.C. 20044  
Telephone: (202) 514-6773

DONE AND EXECUTED in chambers on this 1st day of June,  
1992.

  
\_\_\_\_\_  
UNITED STATES BANKRUPTCY JUDGE

Copy to: (W/Judgment)  
John M. Titler,  
Atty/Debtors;  
Roger W. Bracken,  
Atty for IRS/USA;  
U.S. Attorney;  
Jerri M. K. DeVries (2002 party);  
Carol F. Dunbar,  
Trustee; Debtors  
U.S. Trustee  
This May 28, 1992  
  
Deputy Clerk, Bankruptcy Court  
P.O. Box 74890  
Cedar Rapids, IA 52407

FILED  
U.S. BANKRUPTCY COURT  
NORTHERN DISTRICT OF IOWA

IN THE UNITED STATES BANKRUPTCY COURT MAR 04 1997  
FOR THE NORTHERN DISTRICT OF IOWA

GEORGE D. PRENTICE, II

IN RE: ) CHAPTER 13  
DANIEL A. HOEGER and )  
ROSEMARY HOEGER, ) BANKRUPTCY NO. L89-01498C  
Debtors. )

SATISFACTION OF JUDGMENT

COMES NOW the United States of America, on behalf of the Internal Revenue Service, and hereby acknowledges satisfaction of a judgment entered on June 1, 1992, in the amount of \$15,040.81 against Daniel A. Hoeger and Rosemary Hoeger, and in the amount of \$57,860.16 against Daniel A. Hoeger in the records of the United States Bankruptcy Court for the Northern District of Iowa, in favor of the United States of America, The Clerk is hereby authorized and directed to enter full satisfaction of record in this action

Respectfully submitted,

STEPHEN J. RAPP  
United States Attorney

By: *Martin J. McLaughlin*

MARTIN J. McLAUGHLIN - 87654  
Assistant United States Attorney  
P. O. Box 74950  
Cedar Rapids, IA 52407-4950  
(319) 363-6333  
(319) 363-1990 - fax

Copy handed to  
filing attorney  
on date filed *sd*

*Recorded:  
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